



## State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: June 10, 2014

### **Former Bookkeeper in Marion County Took More Than \$35,000 from Whitwell High School**

The former bookkeeper at Whitwell High School in Marion County pocketed at least \$35,332 in cash collected for school activities, an investigation by the Comptroller's office has found.

Lois Vandergriff, the former bookkeeper, used several methods to conceal the theft of the money. These included exchanging checks collected from school activities to replace some of the missing cash and providing false and inconsistent information to school staff, administrators and auditors.

Investigators from the Comptroller's office shared their findings with the local district attorney general. Earlier this year, the Marion County Grand Jury indicted Vandergriff on one count of theft over \$10,000 and one count of vandalism.

Investigators also learned that Vandergriff had issued school checks totaling more than \$5,977 to herself, with documentation on purchases for only \$2,700 of that amount. The documented expenses included a number of questionable items such as dog food, dog treats, cigarettes and soft drinks. Investigators could not determine if the documented purchases were for legitimate school needs.

Vandergriff also issued \$902.42 in checks to her son, ostensibly for yard work and reimbursement for items purchased on behalf of the school. Investigators couldn't determine if all of those expenses were for the school's benefit.

The investigative report, which was released today, outlined other concerns about the school's money-handling and recordkeeping practices.

Vandergriff was allowed to handle all aspects of financial transactions, from receiving money to keeping accounting records to depositing money in the bank. Best practices in accounting suggest that those duties be divided among multiple employees so those employees can check each other's work.

Also, school faculty members didn't keep accurate and complete records of the money they were turning over to the bookkeeper following events.

School officials indicated they have made changes that address the deficiencies highlighted by investigators.

"Fraud, waste or abuse of public money is never acceptable, but it's particularly troublesome when that money would have benefited schoolchildren," Comptroller Justin P. Wilson said. "I'm encouraged that school officials are taking steps to correct the problems we identified. That should reduce the chances of something like this happening there again."

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

If you suspect fraud, waste or abuse of public money in Tennessee, you may call the Comptroller's hot line at 1-800-232-5454 or fill out a report online at <http://www.comptroller.tn.gov/shared/safwa.asp>.

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